

59-12-405 Definitions -- Municipality filing requirements for lodging unit capacity -- Failure to meet eligibility requirements -- Notice to municipality -- Municipality authority to impose tax.

(1) As used in this section:

- (a) "high-occupancy lodging unit" means each bedroom in a:
 - (i) hostel; or
 - (ii) a unit similar to a hostel as determined by the commission by rule;
- (b) "high-occupancy lodging unit capacity of a municipality" means the product of:
 - (i) the total number of high-occupancy lodging units within the incorporated boundaries of a municipality on the first day of the calendar quarter during which the municipality files the form described in Subsection (3); and
 - (ii) four;
- (c) "recreational lodging unit" means each site in a:
 - (i) campground that:
 - (A) is issued a business license by the municipality in which the campground is located; and
 - (B) provides the following hookups:
 - (I) water;
 - (II) sewer; and
 - (III) electricity; or
 - (ii) recreational vehicle park that provides the following hookups:
 - (A) water;
 - (B) sewer; and
 - (C) electricity; or
 - (iii) unit similar to Subsection (1)(c)(i) or (ii) as determined by the commission by rule;
- (d) "recreational lodging unit capacity of a municipality" means the product of:
 - (i) the total number of recreational lodging units within the incorporated boundaries of a municipality on the first day of the calendar quarter during which the municipality files the form described in Subsection (3); and
 - (ii) four;
- (e) "special lodging unit" means a lodging unit:
 - (i) that is a:
 - (A) high-occupancy lodging unit;
 - (B) recreational lodging unit; or
 - (C) standard lodging unit;
 - (ii) for which the commission finds that in determining the capacity of the lodging unit the lodging unit should be multiplied by a number other than a number described in:
 - (A) for a high-occupancy lodging unit, Subsection (1)(b)(ii);
 - (B) for a recreational lodging unit, Subsection (1)(d)(ii); or
 - (C) for a standard lodging unit, Subsection (1)(i)(ii); and
 - (iii) for which the municipality in which the lodging unit is located files a written request with the commission for the finding described in Subsection (1)(e)(ii);
- (f) "special lodging unit capacity of a municipality" means the sum of the special lodging unit numbers for all of the special lodging units within the incorporated boundaries of a municipality on the first day of the calendar quarter during which the municipality files the form described in Subsection (3);
- (g) "special lodging unit number" means the number by which the commission finds that a special lodging unit should be multiplied in determining the capacity of the special lodging unit;
- (h) "standard lodging unit" means each bedroom in:

- (i) a hotel;
- (ii) a motel;
- (iii) a bed and breakfast establishment;
- (iv) an inn;
- (v) a condominium that is:
 - (A) part of a rental pool; or
 - (B) regularly rented out for a time period of less than 30 consecutive days;
- (vi) a property used as a residence that is:
 - (A) part of a rental pool; or
 - (B) regularly rented out for a time period of less than 30 consecutive days; or
- (vii) a unit similar to Subsections (1)(h)(i) through (vi) as determined by the commission by rule;
- (i) "standard lodging unit capacity of a municipality" means the product of:
 - (i) the total number of standard lodging units within the incorporated boundaries of a municipality on the first day of the calendar quarter during which the municipality files the form described in Subsection (3); and
 - (ii) three; and
- (j) "transient room capacity" means the sum of:
 - (i) the high-occupancy lodging unit capacity of a municipality;
 - (ii) the recreational lodging unit capacity of a municipality;
 - (iii) the special lodging unit capacity of a municipality; and
 - (iv) the standard lodging unit capacity of a municipality.
- (2) A municipality that imposes a tax under this part shall provide the commission the following information as provided in this section:
 - (a) the high-occupancy lodging unit capacity of the municipality;
 - (b) the recreational lodging unit capacity of the municipality;
 - (c) the special lodging unit capacity of the municipality; and
 - (d) the standard lodging unit capacity of the municipality.
- (3) A municipality shall file with the commission the information required by Subsection (1):
 - (a) on a form provided by the commission; and
 - (b) on or before:
 - (i) for a municipality that is required by Section 59-12-403 to provide notice to the commission, the day on which the municipality provides the notice required by Section 59-12-403 to the commission; or
 - (ii) for a municipality that is not required by Section 59-12-403 to provide notice to the commission, July 1 of each year.
- (4) If the commission determines that a municipality that files the form described in Subsection (3) has a transient room capacity that is less than 66% of the municipality's permanent census population, the commission shall notify the municipality in writing:
 - (a) that the municipality's transient room capacity is less than 66% of the municipality's permanent census population; and
 - (b)
 - (i) for a municipality that is required by Section 59-12-403 to provide notice to the commission, within 30 days after the day on which the municipality provides the notice to the commission; or
 - (ii) for a municipality that is not required by Section 59-12-403 to provide notice to the commission, on or before September 1.
- (5)

- (a) For a municipality that does not impose a tax under Section 59-12-401 on the day on which the municipality files the form described in Subsection (3), if the commission provides written notice described in Subsection (4) to the municipality, the municipality may not impose a tax under this part until the municipality meets the requirements of this part to enact the tax.
- (b) For a municipality that is not required by Section 59-12-403 to provide notice to the commission, if the commission provides written notice described in Subsection (4) to the municipality for two consecutive calendar years, the municipality may not impose a tax under this part:
 - (i) beginning on July 1 of the year after the year during which the commission provided written notice described in Subsection (4):
 - (A) to the municipality; and
 - (B) for the second consecutive calendar year; and
 - (ii) until the municipality meets the requirements of this part to enact the tax.

Enacted by Chapter 224, 2004 General Session